



General Assembly

January Session, 2007

Committee Bill No. 6805

LCO No. 5216

* ____HB06805GL____031907____*

Referred to Committee on General Law

Introduced by:
(GL)

***AN ACT ELIMINATING THE SALES TAX REGISTRATION FEE FOR
FLEA MARKET AND ART AND CRAFT SHOW VENDORS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-409 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective January 1, 2008*):

3 [(1)] (a) No person shall engage in or transact business as a seller
4 within this state, unless a permit or permits have been issued to him as
5 hereinafter prescribed.

6 [(2)] (b) Every person desiring to engage in or conduct business as a
7 seller within this state shall file with the commissioner an application
8 for a permit for each place of business. Every application for a permit
9 shall be made upon a form prescribed by the commissioner and shall
10 set forth the name under which the applicant transacts or intends to
11 transact business, the location of his place or places of business and
12 such other information as the commissioner requires. The application
13 shall be signed by the owner if a natural person; in the case of an
14 association or partnership, by a member or partner; in the case of a
15 corporation, by an executive officer or some person specifically

16 authorized by the corporation to sign the application.

17 [(3)] (c) At the time of making an application the applicant shall pay
18 to the Commissioner of Revenue Services a permit fee of fifty dollars
19 for each permit. Any permit issued on or after July 1, 1985, but prior to
20 October 1, 2003, shall expire biennially on the anniversary date of the
21 issuance of such permit unless renewed in accordance with such
22 procedure and application form as prescribed by the commissioner.
23 Any permit issued on or after October 1, 2003, shall expire on the fifth
24 anniversary date of the issuance of such permit unless renewed in
25 accordance with such procedure and application form as prescribed by
26 the commissioner. Persons engaging in or transacting business as a
27 seller within this state exclusively at flea markets or art and craft
28 shows shall not be required to pay a permit fee pursuant to this
29 subsection.

30 [(4)] (d) After compliance with subsections [(1), (2) and (3)] (a), (b)
31 and (c) of this section by the applicant, the commissioner shall grant
32 and issue to such applicant a separate permit for each place of business
33 within the state. A permit is not assignable and is valid only for the
34 person in whose name it is issued and for the transaction of business at
35 the place designated therein. It shall at all times be conspicuously
36 displayed at the place for which issued.

37 [(5)] (e) A seller whose permit has been suspended or revoked shall
38 pay to the Commissioner of Revenue Services a fee of fifty dollars for
39 the reissuance of a permit.

40 [(6)] (f) Whenever any person fails to comply with any provision of
41 this chapter relating to the sales tax or any regulation of the
42 commissioner relating to the sales tax prescribed and adopted under
43 this chapter or whenever any seller files returns for four successive
44 monthly or quarterly periods, as the case may be, showing no sales, the
45 commissioner, upon hearing, after giving such person ten days' notice
46 in writing specifying the time and place of hearing and requiring him
47 to show cause why his permit or permits should not be revoked, may

48 revoke or suspend any one or more of the permits held by the person.
49 The notice may be served personally or by registered or certified mail.
50 The commissioner shall not issue a new permit after the revocation of a
51 permit unless he is satisfied that the former holder of the permit will
52 comply with the provisions of this chapter relating to the sales tax and
53 the regulations of the commissioner.

54 [(7)] (g) Any person who knowingly violates any provision of this
55 section shall be fined not more than five hundred dollars or
56 imprisoned not more than three months or both for each offense.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>January 1, 2008</i>	12-409
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GL *Joint Favorable*